

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE THIRTEENTH DAY OF NOVEMBER
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO**

WRIT PETITION No.23157 OF 2006

Between:

M/s.Stilbene Chemicals Limited,
Secunderabad, rep. by its Managing Director
Mr.Anil Kumar.

..... PETITIONER

AND

Appellate Deputy Commissioner of Commercial Taxes,
Warangal Division, Warangal,
Warangal District, and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.23157 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

“ ... Hon’ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the impugned orders of the 1st Respondent herein, viz., The Appellate Deputy Commissioner (CT), Warangal Division, Warangal dated 26-07-2006 in Appeal No.A/112/2004-05 served on the Petitioner on 09-08-2006 issued in purported disposal of the appeal filed by the Petitioner questioning the penalty proceedings dated 15-06-2004 in CCT’s Ref.No.AC(1).III/36/95-96 (P.R.No.3/95-96), as illegal, arbitrary, improper, unfair, without application of mind, in derogation of the quasi judicial functions enjoined upon the appellate authority and resultantly without authority of law and ultravires Section 19 of the Andhra Pradesh General Sales Tax Act, 1957 and consequently set aside the same by holding as barred by limitation in terms of Section 24-A of the Andhra Pradesh General Sales Tax Act, 1957 having not been passed within the period of three years from the date of the Tribunal order dated 24-11-2000 and

grant such other relief or reliefs as this Hon'ble Court may deem fit and proper in the circumstances of the case."

Heard the learned Government Pleader.

In substance, the order of the 1st appellate authority under the Andhra Pradesh General Sales Tax Act, 1957 is questioned, which is clearly an appealable order.

In the circumstances, we do not see any reason to entertain the writ petition and the same is therefore dismissed at the admission stage itself.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

13th NOVEMBER, 2006
PGS

**THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO**

**WRIT PETITION No.23157 OF 2006
(Per Sri Justice J.Chelameswar)**

13TH NOVEMBER, 2006